

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**ORDER GRANTING DEBTORS' FORTY-FOURTH OMNIBUS
OBJECTION TO CLAIMS (SETTLED DERIVATIVE CLAIMS)**

Upon the forty-fourth omnibus objection to claims, dated September 15, 2010 (the "Forty-Fourth Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664] (the "Procedures Order"), reducing, reclassifying (in certain instances), and allowing the Settled Derivative Claims on the grounds that the Debtors and claimants have agreed upon a claim value and, in certain instances, classification not currently reflected on the proof of claim, all as more fully described in the Forty-Fourth Omnibus Objection to Claims; and due and proper notice of the Forty-Fourth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Forty-Fourth Omnibus Objection to Claims is in the best interests of the Debtors, their estates,

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Forty-Fourth Omnibus Objection to Claims.

creditors, and all parties in interest and that the legal and factual bases set forth in the Forty-Fourth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Forty-Fourth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that each Settled Derivative Claim listed on Exhibit 1 annexed hereto is hereby modified and allowed in the amount and classification set forth on Exhibit 1 under the column headings “Modified Claim Amount” and “Modified Class”; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A to the Forty-Fourth Omnibus Objection to Claims that does not appear on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
October 28, 2010

s/ James M. Peck
Honorable James M. Peck
United States Bankruptcy Judge

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 44: EXHIBIT 1 - SETTLED DERIVATIVE CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	AMERICREDIT FINANCIAL SERVICES INC 801 CHERRY STREET, SUITE 3500 ATTN: JAMES FEHLEISON FORT WORTH, TX 76102	17223	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	\$2,023,802.96*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,800,000.00
2	AMERICREDIT FINANCIAL SERVICES INC 801 CHERRY STREET, SUITE 3500 ATTN: JAMES FEHLEISON FORT WORTH, TX 76102	17224	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$2,023,802.96*	Lehman Brothers Holdings Inc.	Unsecured	\$1,800,000.00
3	CITADEL ENERGY INVESTMENTS LTD C/O CITADEL INVESTMENT GROUP LLC ATTN: SHELLANE M. QUINN 131 SOUTH DEARBORN STREET CHICAGO, IL 60603	33628	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,394,930.18	Lehman Brothers Holdings Inc.	Unsecured	\$1,140,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 44: EXHIBIT 1 - SETTLED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
4	CITADEL ENERGY INVESTMENTS LTD. C/O CITADEL INVESTMENT GROUP LLC ATTN: SHELLANE M. QUINN 131 SOUTH DEARBORN STREET CHICAGO, IL 60603	33627	09/22/2009	Lehman Brothers Commodity Services Inc.	Unsecured	\$1,394,930.18	Lehman Brothers Commodity Services Inc.	Unsecured	\$1,140,000.00
5	COMPASS HTV LLC C/O MIO PARTNERS, INC. ATTN: CASEY S. LIPSCOMB, VICE PRESIDENT - LEGAL AND SECRETARY 55 EAST 52ND STREET 55 EAST 52ND STREET NEW YORK, NY 10055	26914	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$1,110,833.10* \$1,110,833.10	Lehman Brothers Holdings Inc.	Unsecured	\$721,251.13
6	COMPASS HTV LLC C/O MIO PARTNERS, INC. ATTN: CASEY S. LIPSCOMB, VICE PRESIDENT - LEGAL AND SECRETARY 55 EAST 52ND STREET 55 EAST 52ND STREET NEW YORK, NY 10055	26915	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined \$1,110,833.10* \$1,110,833.10	Lehman Brothers Special Financing Inc.	Unsecured	\$721,251.13

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 44: EXHIBIT 1 - SETTLED DERIVATIVE CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
7	COMPASS OFFSHORE HTV PCC LIMITED C/O MIO PARTNERS, INC. ATTN: CASEY S. LIPSCOMB, VICE PRESIDENT - LEGAL AND SECRETARY 55 EAST 52ND STREET 55 EAST 52ND STREET NEW YORK, NY 10055	26912	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined \$1,385,043.65* \$1,385,043.65	Lehman Brothers Special Financing Inc.	Unsecured	\$889,328.61
8	COMPASS OFFSHORE HTV PCC LIMITED C/O MIO PARTNERS, INC. ATTN: CASEY S. LIPSCOMB, VICE PRESIDENT - LEGAL AND SECRETARY 55 EAST 52ND STREET 55 EAST 52ND STREET NEW YORK, NY 10055	26913	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$1,385,043.65* \$1,385,043.65	Lehman Brothers Holdings Inc.	Unsecured	\$889,328.61
9	CONTRARIAN FUNDS LLC AS ASSIGNEE OF AUSTIN CAPITAL SAFE HARBOR PORTABLE, ATTN: ALPA JIMENEZ 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	29321	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$4,620,342.00	Lehman Brothers Holdings Inc.	Unsecured	\$4,293,335.97

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IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 44: EXHIBIT 1 - SETTLED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
10	CONTRARIAN FUNDS LLC AS ASSIGNEE OF TARGA RESOURCES PARTNERS LP ATTN: ALPA JIMENEZ 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	29317	09/22/2009	Lehman Brothers Commodity Services Inc.	Unsecured	\$5,131,151.00	Lehman Brothers Commodity Services Inc.	Unsecured	\$4,746,314.68
11	CONTRARIAN FUNDS LLC AS ASSIGNEE OF TARGA RESOURCES PARTNERS LP ATTN: ALPA JIMENEZ 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	29318	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$5,131,151.00	Lehman Brothers Holdings Inc.	Unsecured	\$4,746,314.68
12	CONTRARIAN FUNDS LLC AS ASSIGNEE OF TARGA RESOURCES PARTNERS LP ATTN: ALPA JIMENEZ 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	29319	09/22/2009	Lehman Brothers Commodity Services Inc.	Unsecured	\$1,664,653.00	Lehman Brothers Commodity Services Inc.	Unsecured	\$1,539,804.95
13	CONTRARIAN FUNDS LLC AS ASSIGNEE OF TARGA RESOURCES PARTNERS LP ATTN: ALPA JIMENEZ 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	29320	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,664,653.00	Lehman Brothers Holdings Inc.	Unsecured	\$1,539,804.95

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 44: EXHIBIT 1 - SETTLED DERIVATIVE CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
14	CONTRARIAN FUNDS, LLC AS ASSIGNEE OF AUSTIN CAP SAFE HARBOR PORTABLE ALPHA OFFSHORE FUND TWO, LTD ATTN: ALPA JIMENEZ 411 WEST PUTNAM AVE, SUITE 425 GREENWICH, CT 06830	29812	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$4,641,444.00	Lehman Brothers Special Financing Inc.	Unsecured	\$4,293,335.97
15	CONTRARIAN FUNDS, LLC AS ASSIGNEE OF SG AM EC V- CA (FORMERLY KNOWN AS SG AM AI EC V) ATTN: ALPA JIMENEZ 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	29347	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$489,093.00	Lehman Brothers Special Financing Inc.	Unsecured	\$475,973.55
16	CONTRARIAN FUNDS, LLC AS ASSIGNEE OF SG AM EC V- CA (FORMERLY KNOWN AS SG AM AI EC V) ATTN: ALPA JIMENEZ 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	29348	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$486,920.00	Lehman Brothers Holdings Inc.	Unsecured	\$475,973.55

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OMNIBUS OBJECTION 44: EXHIBIT 1 - SETTLED DERIVATIVE CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
17	DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: PIPER JAFFRAY FINANCIAL PRODUCTS II INC ATTN: RICH VICHAIDITH 60 WALL ST., 3RD FLOOR NEW YORK, NY 10005	26486	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$724,976.16*	Lehman Brothers Special Financing Inc.	Unsecured	\$600,000.00
					Subtotal	\$724,976.16			
18	DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: PIPER JAFFRAY FINANCIAL PRODUCTS II INC ATTN: RICH VICHAIDITH 60 WALL ST., 3RD FLOOR NEW YORK, NY 10005	26487	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$724,976.16*	Lehman Brothers Holdings Inc.	Unsecured	\$600,000.00
					Subtotal	\$724,976.16			
19	DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: CME GROUP INC ATTN: RICH VICHAIDITH 60 WALL ST., 3RD FLOOR NEW YORK, NY 10005	29657	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$60,100,000.00*	Lehman Brothers Holdings Inc.	Unsecured	\$13,634,365.67

* - Indicates claim contains unliquidated and/or undetermined amounts

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OMNIBUS OBJECTION 44: EXHIBIT 1 - SETTLED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
20	DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: CME GROUP INC ATTN: RICH VICHADITH 60 WALL ST., 3RD FLOOR NEW YORK, NY 10005	29658	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined \$60,100,000.00* \$60,100,000.00	Lehman Brothers Special Financing Inc.	Unsecured	\$13,634,365.67
21	ESSEX FOUNTAIN PARK APTS, LP C/O SHEPPARD MULLIN RICHTER & HAMPTON LLP ATTN: GERALDINE FREEMAN, ESQ. FOUR EMBARCADERO CENTER, 17TH FLOOR SAN FRANCISCO, CA 94111	57737	10/30/2009	Lehman Brothers Derivative Products Inc.	Unsecured	\$56,000.00	Lehman Brothers Derivative Products Inc.	Unsecured	\$44,800.00
22	ESSEX INGLENOOK COURT, LLC ATTN: GERALDINE FREEMAN, ESQ. C/O SHEPPARD MULIN RICHTER & HAMPTON LLP FOUR EMBARCADERO CENTER, 17TH FLOOR SAN FRANCISCO, CA 94111	57738	10/30/2009	Lehman Brothers Derivative Products Inc.	Unsecured	\$11,000.00	Lehman Brothers Derivative Products Inc.	Unsecured	\$8,800.00

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
23	ESSEX WANDERING CREEK, LLC C/O SHEPPARD MULLIN RICHTER & HAMPTON LLP ATTN: GERALDINE FREEMAN, ESQ. FOUR EMBARCADERO CENTER, 17TH FLOOR SAN FRANCISCO, CA 94111	57739	10/30/2009	Lehman Brothers Derivative Products Inc.	Unsecured	\$7,000.00	Lehman Brothers Derivative Products Inc.	Unsecured	\$5,600.00
24	FOREST CITY CAPITAL CORPORATION C/O THOMPSON HINE LLP ATTENTION: ARIK A. SHERK, ESQ. P.O. BOX 8801 DAYTON, OH 45401-8801	24916	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$177,152.05	Lehman Brothers Special Financing Inc.	Unsecured	\$168,294.45
25	GLG MARKET NEUTRAL FUND C/O GLG PARTNERS LP ATTN: ALEX SAN MIGUEL 1 CURZON ST LONDON, W1J 5HB UNITED KINGDOM	15004	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$5,211,488.00*	Lehman Brothers Holdings Inc.	Unsecured	\$4,950,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

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ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
26	GLG MARKET NEUTRAL FUND C/O GLG PARTNERS LP ATTN: ALEX SAN MIGUEL 1 CURZON ST LONDON, W1J 5HB UNITED KINGDOM	15005	09/17/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$5,211,488.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$4,950,000.00
27	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: ENI S.P.A. F/K/A SOCIETA FINANZIARIA ENI S.P.A. c/o Goldman, Sachs & Co. Attn: A. Caditz 30 Hudson Street, 36th Floor Jersey City, NJ 07302	14291	09/16/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$19,573,210.85*	Lehman Brothers Special Financing Inc.	Unsecured	\$14,500,000.00
28	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: ENI S.P.A. F/K/A SOCIETA FINANZIARIA ENI S.P.A. c/o Goldman, Sachs & Co. Attn: A. Caditz 30 Hudson Street, 36th Floor Jersey City, NJ 07302	14293	09/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$19,573,210.85*	Lehman Brothers Holdings Inc.	Unsecured	\$14,500,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

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OMNIBUS OBJECTION 44: EXHIBIT 1 - SETTLED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
29	GPC LXIV, LLC C/O GUGGENHEIM ADVISORS, LLC ATTN DANIEL J CAFFARELLI 135 EAST 57TH STREET, 11TH FL NEW YORK, NY 10022	34228	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$57,775.00*	Lehman Brothers Holdings Inc.	Unsecured	\$55,000.00
30	GPC LXIV, LLC C/O GUGGENHEIM ADVISORS, LLC ATTN DANIEL J CAFFARELLI 135 EAST 57TH STREET, 11TH FL NEW YORK, NY 10022	34229	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$57,775.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$55,000.00
31	KING STREET ACQUISITION COMPANY, LLC TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC 65 EAST 55TH STREET, 30TH FLOOR NEW YORK, NY 10022	33646	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	\$12,482,338.77*	Lehman Brothers Special Financing Inc.	Unsecured	\$10,300,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

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ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
32	KING STREET ACQUISITION COMPANY, LLC TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC 65 EAST 55TH STREET, 30TH FLOOR NEW YORK, NY 10022	33647	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$12,482,338.77*	Lehman Brothers Holdings Inc.	Unsecured	\$10,300,000.00
33	LATIGO MASTER FUND, LTD. C/O LATIGO PARTNERS, L.P. ATTN: WAHED KHAN 590 MADISON AVENUE, 9TH FLOOR NEW YORK, NY 10022	11353	09/10/2009	Lehman Brothers Holdings Inc.	Unsecured	\$313,860.00*	Lehman Brothers Holdings Inc.	Unsecured	\$278,286.00
34	LATIGO MASTER FUND, LTD. C/O LATIGO PARTNERS, L.P. ATTN: WAHED KHAN 590 MADISON AVENUE, 9TH FLOOR NEW YORK, NY 10022	11354	09/10/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$313,860.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$278,286.00

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IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 44: EXHIBIT 1 - SETTLED DERIVATIVE CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
35	LONGACRE OPPORTUNITY FUND, L.P. TRANSFEROR: ELEMENT CAPITAL MASTER FUND LTD 810 SEVENTH AVENUE, 33RD FLOOR ATTN: VLADIMIR JELISAVCIC NEW YORK, NY 10019	33290	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$5,368,208.00* Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$2,400,000.00
					Subtotal	\$5,368,208.00			
36	LONGACRE OPPORTUNITY FUND, L.P. TRANSFEROR: ELEMENT CAPITAL MASTER FUND LTD 810 SEVENTH AVENUE, 33RD FLOOR ATTN: VLADIMIR JELISAVCIC NEW YORK, NY 10019	33291	09/18/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	\$5,368,208.00* Undetermined	Lehman Brothers Special Financing Inc.	Unsecured	\$2,400,000.00
					Subtotal	\$5,368,208.00			
37	LONGACRE OPPORTUNITY FUND, L.P. TRANSFEROR: PAR INVESTMENT PARTNERS, L.P. ATTN: VLADIMIR JELISAVCIC 810 SEVENTH AVENUE, 33RD FLOOR NEW YORK, NY 10019	48725	10/27/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,190,000.00	Lehman Brothers Holdings Inc.	Unsecured	\$1,000,000.00

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IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 44: EXHIBIT 1 - SETTLED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
38	MARATHON PETROLEUM COMPANY LLC (MNA) C/O ALAN HALPERIN 555 MADISON AVE., 9TH FLOOR NEW YORK, NY 10022	14863	09/17/2009	Lehman Brothers Commodity Services Inc.	Unsecured	\$701,894.00	Lehman Brothers Commodity Services Inc.	Unsecured	\$643,994.00
39	MCDONNELL LOAN OPPORTUNITY LTD. C/O MCDONNELL INVESTMENT MANAGEMENT, LLC ATTN: GENERAL COUNSEL 1515 WEST 22ND STREET OAK BROOK, IL 60523	17629	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,765,332.98*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,700,000.00
40	MCDONNELL LOAN OPPORTUNITY LTD. C/O MCDONNELL INVESTMENT MANAGEMENT, LLC ATTN: GENERAL COUNSEL 1515 WEST 22ND STREET OAK BROOK, IL 60523	17631	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,765,332.98*	Lehman Brothers Holdings Inc.	Unsecured	\$1,700,000.00

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IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

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ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
41	MIDWEST GENERATION, LLC C/O EDISON MISSION MARKETING & TRADING, INC ONE INTERNATIONAL PLACE ATTN: MIKE BLASIK BOSTON, MA 02110	16610	09/18/2009	Lehman Brothers Commodity Services Inc.	Unsecured	\$47,132,903.00*	Lehman Brothers Commodity Services Inc.	Unsecured	\$43,000,000.00
42	MIDWEST GENERATION, LLC C/O EDISON MISSION MARKETING & TRADING, INC ONE INTERNATIONAL PLACE 9TH FLOOR BOSTON, MA 02110	16612	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$47,132,903.00*	Lehman Brothers Holdings Inc.	Unsecured	\$43,000,000.00
43	PIONEER CHOICE HOLDINGS LIMITED ATTN: WILLIAM WEI CHENG FU C/O 200 CANTONMENT ROAD # 15-00 SOUTHPOINT , 089763 SINGAPORE	8356	08/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$3,096,263.00	Lehman Brothers Special Financing Inc.	Unsecured	\$3,045,966.00

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ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
44	PUERTO RICO AAA PORTFOLIO TARGET MATURITY FUND, INC. ATTN: RICARDO RAMOS 250 MUNOZ RIVERA AVE 10TH FLOOR SAN JUAN, PR 00918	12795	09/15/2009	Lehman Brothers Holdings Inc.	Unsecured	\$557,055.16*	Lehman Brothers Holdings Inc.	Unsecured	\$472,055.59
45	PUERTO RICO AAA PORTFOLIO TARGET MATURITY FUND, INC. ATTN: RICARDO RAMOS 250 MUNOZ RIVERA AVE 10TH FLOOR SAN JUAN, PR 00918	12796	09/15/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$557,511.17*	Lehman Brothers Special Financing Inc.	Unsecured	\$472,055.59
46	PUERTO SWAP FCCC CORP. C/O THOMPSON HINE LLP ATTENTION: ARIK A. SHERK, ESQ. P.O. BOX 8801 DAYTON, OH 45401- 8801	24917	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$232,719.64	Lehman Brothers Special Financing Inc.	Unsecured	\$116,359.82

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ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
47	SERENGETI OVERSEAS MM L.P. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC ATTN: S. CHOUDHURY 632 BROADWAY, 12TH FL NEW YORK, NY 10012	33585	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,537,050.41*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,481,080.13
	TRANSFERRED TO: SERENGETI PARTNERS LP TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC ATTN: S. CHOUDHURY 632 BROADWAY, 12TH FL NEW YORK, NY 10012					\$1,537,050.40*			\$1,481,080.12

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
48	SERENGETI OVERSEAS MM L.P. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC ATTN: S. CHOUDHURY 632 BROADWAY, 12TH FL NEW YORK, NY 10012 TRANSFERRED TO: SERENGETI PARTNERS LP TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC ATTN: S. CHOUDHURY 632 BROADWAY, 12TH FL NEW YORK, NY 10012	33656	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,537,050.41* <			

* - Indicates claim contains unliquidated and/or undetermined amounts

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ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
50	SPCP GROUP LLC, AS AGENT FOR SILVER POINT CAPITAL FUND, LP AND SILVER POINT CAPITAL OFFSHORE FUND, LTD. C/O SEWARD & KISSEL LLP ATTN: LAURIE R. BINDER, ESQ NEW YORK, NY 10004	33597	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$3,054,687.50*	Lehman Brothers Holdings Inc.	Unsecured	\$2,901,953.13
51	SWAP FINANCIAL GROUP, LLC ATTN PETER SHAPIRO 76 SOUTH ORANGE AVENUE, SUITE 6 SOUTH ORANGE, NJ 07079	1376	12/18/2008	Lehman Brothers Derivative Products Inc.	Unsecured	\$212,157.91	Lehman Brothers Derivative Products Inc.	Unsecured	\$175,343.10
52	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: INTEGRYS ENERGY SERVICES, INC. ATTN: MATHEW ROSENCRANS 600 WASHINGTON BLVD STAMFORD, CT 06901	14819	09/17/2009	Lehman Brothers Commodity Services Inc.	Unsecured	\$7,047,245.00*	Lehman Brothers Commodity Services Inc.	Unsecured	\$6,700,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 44: EXHIBIT 1 - SETTLED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
53	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: INTEGRYS ENERGY SERVICES, INC. 600 WASHINGTON BOULEVARD ATTN: MATTHEW ROSENCRANS STAMFORD, CT 06910	14820	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$7,047,245.00*	Lehman Brothers Holdings Inc.	Unsecured	\$6,700,000.00
TOTAL						\$374,269,631.85	TOTAL		\$245,328,816.43